

**SOUTH CENTRAL KANSAS EDUCATION SERVICE CENTER
UNIFIED SCHOOL DISTRICT NO. 628
CLEARWATER, KANSAS**

**FINANCIAL STATEMENT
JUNE 30, 2018**

BFR

BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

**SOUTH CENTRAL KANSAS EDUCATION SERVICE CENTER
UNIFIED SCHOOL DISTRICT NO. 628
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JUNE 30, 2018**

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BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

**Board of Directors
South Central Kansas Education Service Center
Unified School District No. 628
Clearwater, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **South Central Kansas Education Service Center, Clearwater, Kansas**, as of and for the year ended **June 30, 2018**, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Board of Directors
South Central Kansas Education Service Center
Unified School District No. 628**

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in Note 1 of the financial statement, the financial statement is prepared by **South Central Kansas Education Service Center, Clearwater, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **South Central Kansas Education Service Center, Clearwater, Kansas**, as of **June 30, 2018**, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **South Central Kansas Education Service Center, Clearwater, Kansas**, as of **June 30, 2018**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedule of regulatory basis receipts and expenditures-actual and budget, individual fund schedule of regulatory basis receipts and expenditures-actual (Regulatory-Required Supplementary Information as listed in the table of contents) schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) and individual fund schedule of regulatory basis receipts and expenditures-IDL Network Fund (Additional Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

**Board of Directors
South Central Kansas Education Service Center
Unified School District No. 628**

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2017 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) and individual fund schedule of regulatory basis receipts and expenditures-IDL Network Fund (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2017 basic financial statement upon which we rendered an unmodified opinion dated September 27, 2017. The 2017 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
September 26, 2018

**SOUTH CENTRAL KANSAS EDUCATION SERVICE CENTER
UNIFIED SCHOOL DISTRICT NO. 628
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 5,344,967	\$ 0	\$ 3,271,534	\$ 5,248,591	\$ 3,367,910	\$ 0	\$ 3,367,910
Special Purpose Funds	0	0	141,365	141,365	0	0	0
Federal Funds	<u>\$ 5,344,967</u>	<u>\$ 0</u>	<u>\$ 3,412,899</u>	<u>\$ 5,389,956</u>	<u>\$ 3,367,910</u>	<u>\$ 0</u>	<u>\$ 3,367,910</u>

Composition of Cash: Checking Accounts \$ 3,367,910

The notes to the financial statement are an integral part of this statement.

**SOUTH CENTRAL KANSAS EDUCATION SERVICE CENTER
UNIFIED SCHOOL DISTRICT NO. 628
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018**

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

South Central Kansas Education Service Center, Unified School District No. 628 (the primary government), is an interlocal unified school district established to provide special education services to participating unified school districts. The Interlocal cannot levy taxes, but receives its revenue from federal and state aid and contracted participating unified school districts for special education services.

KMAAG Regulatory Basis of Presentation Fund Definitions:

General Fund-The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The Interlocal has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

Budget and Assessment Cycle

The Interlocal prepares a budget under the Kansas cash basis and budget laws to determine assessments to member districts and other financial planning purposes.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

**SOUTH CENTRAL KANSAS EDUCATION SERVICE CENTER
UNIFIED SCHOOL DISTRICT NO. 628
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018**

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the Interlocal for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose fund: Federal Funds.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 2 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the Interlocal. The statute requires banks eligible to hold the Interlocal's funds have a main or branch bank in the county in which the Interlocal is located or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Interlocal has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Interlocal's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The Interlocal has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the Interlocal may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the Interlocal's deposits may be returned to it. State statutes require the Interlocal's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2018.

**SOUTH CENTRAL KANSAS EDUCATION SERVICE CENTER
UNIFIED SCHOOL DISTRICT NO. 628
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018**

At June 30, 2018, the Interlocal's carrying amount of deposits was \$3,367,910 and the bank balance was \$3,463,530. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and the remaining \$3,213,530 was collateralized with securities held by the pledging financial institution's agent in the Interlocal's name.

Note 3 - Defined Benefit Pension Plan:

Plan Description

The Interlocal participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium from the period of July 1, 2017 through September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 8.46% for the fiscal year ended June 30, 2018.

The State of Kansas is required to contribute the statutory required employer's share. Since the Interlocal is considered a special funding situation, the Interlocal was not required to contribute amounts equal to the statutory contribution rate for the year ended June 30, 2018.

**SOUTH CENTRAL KANSAS EDUCATION SERVICE CENTER
UNIFIED SCHOOL DISTRICT NO. 628
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018**

Net Pension Liability

The Interlocal is considered a special funding situation. The state contributes 100% of the contractually required employer contributions. However, they do make contributions directly to KPERS for KPERS retirees filling KPERS covered positions per K.S.A. 74-4937, "working after retirement" employees. The resulting proportional share of the "working after retirement" contributions and resulting net pension liability are attributable to the employer. At June 30, 2018, the Interlocal's proportionate share of the collective net pension liability reported by KPERS was \$668,134. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The Interlocal's proportion of the net pension liability was based on the ratio of the Interlocal's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Note 4 - Contingencies:

Grant Programs

The Interlocal participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The Interlocal is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Interlocal carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

**SOUTH CENTRAL KANSAS EDUCATION SERVICE CENTER
UNIFIED SCHOOL DISTRICT NO. 628
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018**

Note 5 - Compensated Absences:

Vacation

Twelve month employees are provided 10 days paid vacation annually. All earned vacation time is to be taken from July 1 to June 30 of each fiscal year and cannot be accumulated. Hence, there is no estimated liability for accrued vacation pay at June 30, 2018.

Sick leave

Twelve month employees are granted 12 days of leave per year with the ability to accumulate up to 120 days of sick leave if the days are not used in the current year. Nine month employees working 35 hours or more per week are granted 9 days of leave per year which can accumulate up to 70 days if sick leave days are not used in the current year. Terminated or retiring employees are not compensated for their unused sick leave.

Note 6 - Postemployment Benefits:

As provided by K.S.A. 12-5040, the Interlocal allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Note 7 - Reimbursed Expenses:

The Interlocal records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

Note 8 - Subsequent Events:

The Interlocal has evaluated subsequent events through September 26, 2018, the date which the financial statement was available to be issued.

**SOUTH CENTRAL KANSAS EDUCATION SERVICE CENTER
UNIFIED SCHOOL DISTRICT NO. 628
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018**

Note 9 - Lease Commitments:

At June 30, 2018, the Interlocal leased real estate and an automobile under several non-cancelable leases. Future minimum lease payments required under the operating leases are as follows:

6/30/2019	\$ 115,286
	<u>\$ 115,286</u>

Rent expense for the year ended June 30, 2018, was \$130,284.

The Interlocal entered into a Master Lease Agreement with the Valley State Bank of Belle Plaine, Kansas, for the lease of various copiers and related equipment. The equipment is subsequently leased to other districts. The terms of the agreement call for monthly payments of principle and interest. Interest rates vary between 3.00% and 4.00%. The monthly payments are adjusted as equipment is paid off.

Changes in the Master Lease Agreement for the year ended June 30, 2018, were as follows:

Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<u>\$ 300,901</u>	<u>\$ 48,281</u>	<u>\$ 108,352</u>	<u>\$ 240,830</u>	<u>\$ 8,803</u>

Future minimum lease payments under the Master Lease Agreement are as follows:

	Principal	Interest	Total
6/30/2019	\$ 85,482	\$ 6,231	\$ 91,713
6/30/2020	67,640	3,809	71,449
6/30/2021	57,068	1,901	58,969
6/30/2022	27,746	437	28,183
6/30/2022	2,894	30	2,924
	<u>\$ 240,830</u>	<u>\$ 12,408</u>	<u>\$ 253,238</u>

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

**SOUTH CENTRAL KANSAS EDUCATION SERVICE CENTER
UNIFIED SCHOOL DISTRICT NO. 628
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018**

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 7,411,837	\$ 0	\$ 7,411,837	\$ 5,248,591	\$ (2,163,246)
Special Purpose Funds					
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	141,365	XXXXXXXXXX
	<u>\$ 7,411,837</u>	<u>\$ 0</u>	<u>\$ 7,411,837</u>	<u>\$ 5,389,956</u>	<u>\$ (2,163,246)</u>

SOUTH CENTRAL KANSAS EDUCATION SERVICE CENTER
UNIFIED SCHOOL DISTRICT NO. 628
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 4,403,888	\$ 3,271,534	\$ 7,804,258	\$ (4,532,724)
	<u>4,403,888</u>	<u>3,271,534</u>	<u>7,804,258</u>	<u>\$ (4,532,724)</u>
Expenditures				
Instruction	2,444,906	1,625,804	\$ 2,493,815	\$ (868,011)
General Administration	2,515,420	3,596,522	4,802,022	(1,205,500)
Operations & Maintenance	53,680	26,265	116,000	(89,735)
	<u>5,014,006</u>	<u>5,248,591</u>	<u>\$ 7,411,837</u>	<u>\$ (2,163,246)</u>
Receipts Over (Under) Expenditures	(610,118)	(1,977,057)		
Unencumbered Cash, Beginning	5,955,085	5,344,967		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 5,344,967</u>	<u>\$ 3,367,910</u>		

SOUTH CENTRAL KANSAS EDUCATION SERVICE CENTER
UNIFIED SCHOOL DISTRICT NO. 628
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Federal Funds</u>	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 130,682	\$ 141,365
	<u>130,682</u>	<u>141,365</u>
Expenditures		
Instruction	6,633	11,423
General Administration	<u>124,049</u>	<u>129,942</u>
	<u>130,682</u>	<u>141,365</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

FEDERAL AWARD INFORMATION

**SOUTH CENTRAL KANSAS EDUCATION SERVICE CENTER
UNIFIED SCHOOL DISTRICT NO. 628
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018**

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash 7-1-17	Receipts	Expenditures	Unencumbered Cash 6-30-18
<u>(Passes Through Kansas Department of Education)</u>						
Department of Education						
Career and Technical Education Basic Grants to States	84.048	\$ 117,087	\$ 0	\$ 117,087	\$ 117,087	\$ 0
English Language Acquisition State Grants	84.365	12,912	0	12,912	12,912	0
Student Support and Academic Enrichment Program	84.424	11,366	0	11,366	11,366	0
Total Federal Awards		<u>\$ 141,365</u>	<u>\$ 0</u>	<u>\$ 141,365</u>	<u>\$ 141,365</u>	<u>\$ 0</u>

ADDITIONAL INFORMATION

SOUTH CENTRAL KANSAS EDUCATION SERVICE CENTER
UNIFIED SCHOOL DISTRICT NO. 628
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
IDL NETWORK FUND
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Local Sources	\$ 78,329	\$ 70,235
	<u>78,329</u>	<u>70,235</u>
Expenditures		
Instruction	55,067	53,123
General Administration	<u>52,694</u>	<u>50,486</u>
	<u>107,761</u>	<u>103,609</u>
Receipts Over (Under) Expenditures	(29,432)	(33,374)
Unencumbered Cash, Beginning	235,397	205,965
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 205,965</u>	<u>\$ 172,591</u>